WHEREAS, On January 12, 1988, Resolution AS-268-88/BC "Resolution on Budget Information Reporting: Background, Resolution, Guidelines" was adopted by the Academic Senate and subsequently approved by President Baker for implementation; and

WHEREAS, The guidelines of this resolution set forth the type of information to be distributed to the university community and the individuals to receive a copy; and

WHEREAS, Due to the voluminous nature of these reports and the number of individuals designated to receive them, the cost of duplication and distribution amounts to several hundreds of dollars; and

WHEREAS, The Academic Senate Budget Committee has recommended a less extensive budget reporting format and shorter distribution list; therefore, be it

RESOLVED: That the attached sample format for budget reporting (attachments A and B) replace the Content of Reports, Reports I, II, III, and IV, required by Resolution AS-268-88/BC (attachment C); and be it further

RESOLVED: That the Distribution of Reports required by Resolution AS-268-88/BC (attachment C) be shortened to the following distribution list: President of the University, the Vice President for Academic Affairs, the Vice President for Business Affairs, the Budget Officer, college deans, department chairs/heads, and members of the Academic Senate Budget Committee.

Proposed by the Academic Senate Budget Committee
September 29, 1992
# ATTACHMENT

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<th>Position</th>
<th>Name</th>
<th>Type</th>
<th>Title</th>
<th>Start Date</th>
<th>End Date</th>
<th>Hours</th>
<th>Rate</th>
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<td>Math</td>
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**Notes:**
- Total pay includes all usual expenses and benefits.
- Faculty rates are adjusted based on negotiated agreements.

**Equipment:**
- 120 HP Printer
- 200 GB Server

**Regular Time:**
- 40 hours per week

**Regular Rate:**
- $31.44 per hour

**Vacation:**
- 10 days

**Sick Leave:**
- 14 days

**Total Hours:**
- 1,464 hours

**Total Pay:**
- $119,424

---

**Note:** All figures are based on current rates and agreements as of the date of this attachment.
## PROGRAM: INSTRUCTION

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<th>SUB CODE</th>
<th>DESCRIPTION</th>
<th>ORIGINAL BUDGET</th>
<th>CURRENT BUDGET</th>
<th>CURRENT EXPENDITURES</th>
<th>CURRENT PROJECT/YEAR</th>
<th>OPEN COMMITMENTS</th>
<th>AVAILABLE COMMITMENTS</th>
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### SALARIES AND WAGES

- **TOTAL PERSONAL SERV**: $0.00
  - **SALARIES AND WAGES**: $0.00
  - **TOTAL DPER EXP/EQUIP**: $0.00

### SUPPLIES AND SERVICE

- **4500 SUPPLIES AND SERVICE**: $0.00
  - **4501 CHARGEBACKS**: $0.00
    - **PHONE-EXCHANGE**: $0.00
    - **PHONE-INSTALLATION**: $0.00
  - **4582 TELEPHONE USAGE CHAR**: $0.00
  - **SUB-TOTAL SUPPLIES/S**: $0.00
  - **TOTAL DPER EXP/EQUIP**: $0.00

### TOTAL DPER EXP/EQUIP

- **TOTAL DPER EXP/EQUIP**: $0.00
  - **TOTAL PERSONAL SERV**: $0.00
  - **SUPPLIES AND SERVICE**: $0.00

---

**ATTACHMENT B page 1**
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<th>ACCOUNT NUMBER</th>
<th>Departments/Other (e.g. grants)</th>
<th>CURRENT BUDGET</th>
<th>CURRENT MONTH EXPENDITURES</th>
<th>PROJECT/YEAR TO DATE EXPENDITURES</th>
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TOTAL GFS-REGULAR INSTR
$375,533.00
$82,730.04
$369,803.04
$0.00
$5,6434.54
Background Statement: The Chancellor's Office has been moving toward more openness in the budgeting process at both the systemwide and the individual campus levels, which may ease implementation of these proposed guidelines. For a chronology of the Chancellor’s Office efforts and a statement of the current policy, see Attachment 1. President Warren Baker also has shown concern by approving actions to make the budgeting process at Cal Poly more open to faculty and student input and inquiry. The use of discretionary funds on the campus has become an annual report item available to the university community as a result of President Baker’s reactions to proposals made by the Academic Senate Budget Committee. He also approved the creation of two budget oversight committees that include faculty and student representation, the President’s Advisory Committee on Budgets and Resource Allocations and the Instructional Program Resources Advisory Committee.

A further step is needed to improve faculty and student involvement in the budgeting process, and that step is based upon I-N-F-O-R-M-A-T-I-O-N. Without information as to how instructional budgets are arrived at and what the expenditures are, it is impossible for faculty and students to be fully-functioning partners in the budgeting process. The attached proposed resolution and guidelines are being respectfully submitted for approval by the Academic Senate and by President Baker in the hopes of improved understanding and collegiality in the budgetary process.

On April 14, 1977, AS-25-77/BC BUDGET INFORMATION RESOLUTION was approved by President Robert E. Kennedy. The resolution (see Attachment 2) called for information concerning all instructional budget categories within each school/department to be made available to the faculty. Such information included proposed budgets for the next academic year and final budget figures for the past academic year.

A sample reporting format for possible use by school deans and department heads accompanied President Kennedy’s memo approving the resolution (see Attachment 3). He made the following comment in regard to the resolution:

"After review with appropriate personnel, I am approving what I perceive to be the intent of that resolution. As you and members of the Senate are no doubt aware, some schools and/or departments currently make this information known to the faculty in a variety of ways. Others do not.

The former President’s comment that some schools/departments make information available and others do not remains true today—ten years after the BUDGET INFORMATION RESOLUTION was passed. Attached are a new resolution and guidelines for budget information reporting."
AS-268-88/BC

RESOLUTION ON
BUDGET INFORMATION REPORTING:
BACKGROUND, RESOLUTION, GUIDELINES

WHEREAS, Information concerning allocations and expenditures of the instructional
budget categories within each school/department is essential for informed
faculty/student participation in the budgeting process; and

WHEREAS, The Chancellor’s Office and the administration at Cal Poly have both gone on
record supporting greater openness in the budgeting process, and that
includes providing more information about the budgeting process; and

WHEREAS, To assure implementation and compliance with AS-25-77/BC, approved April
14, 1977; therefore, be it

RESOLVED: That the Academic Senate of California Polytechnic State University, San
Luis Obispo, endorse the attached specific Budget Information Reporting
Guidelines, and forward them to President Warren Baker for his approval
and implementation.

Proposed By:
Academic Senate Budget Committee
November 17, 1987
GUIDELINES

Purpose
The purpose of these guidelines is to set standards for the reporting of budget information concerning instructional schools and departments at Cal Poly. When these guidelines are implemented, they will provide a meaningful summary of the instructional budgetary status and financial condition to faculty, students, and other members of the university community. It should be made clear that any school/department that wishes to provide information beyond the scope of these guidelines be encouraged to do so. It is hoped that implementation of these guidelines for the instructional component will encourage other program areas of the university to share budget information more fully with faculty and students.

Origin of Reports
The Vice President for Academic Affairs' office and the Budget Planning and Administration Department of the university will be responsible for compiling and supplying the reports. The Academic Senate office will distribute the reports.

Timing of Reports
Reports are to be issued jointly by the second Friday in November of each academic year.

Content of Reports
REPORT I To be prepared by the Vice President for Academic Affairs' office. It will include the allocation method/model used by the university to make the allocations, the initial allocations based upon those methods/models, augmentations (if any), and total allocations for the prior academic year made to the schools/departments by the Vice President for Academic Affairs. The report will cover the budget categories listed below and include any current year allocations made to those budget categories.

*AY (Annual Year) Faculty Positions
"SQ (Summer Quarter) Faculty Positions
Instructional Administrative Positions
Technical/Clerical/Student Assistant Positions
"Supplies and Services (Operating Expenses)
Travel In-State
Travel Out-of-State
Faculty Recruitment
Regular Equipment
Replacement Equipment
Telephone
University Assigned Time
Any Other Allocations Made to the Schools/Departments

""The report shall include resources generated by each school and department via and resources actually used by each school and department. For faculty positions the summary by classification and level (SCAL) reports will suffice. For supplies and services the 90% and 10% allocation memorandums will suffice.

REPORT II To be provided by the Budget Planning and Administration Department. The following information will be provided in two reports: (1) subcode within each department for each school and (2) department within subcode for each school. They will include the budget, expenditures, and budget balance for the prior fiscal year in each of the budget categories recorded in the Financial Accounting System (FAS) as of June 30th for each instructional school and department of the university.
Cautionary Note: The prior year allocation totals reported by the Vice President for Academic Affairs' office may not coincide with the prior year expenditure totals recorded in the Financial Accounting System (FAS). This may occur as a result of the budget transfers made within the schools and departments annually, as well as the infusion of monies from other funding sources; e.g., discretionary accounts. The reporting of such transfers and augmentations was considered by the Academic Senate Budget Committee, but was believed to be too complex to track for the purposes of this budgetary reporting mechanism. The committee believed that enough budget information would be made available to the faculty and students by these reports so that responsible and informed questions could be asked about any budget total differences in the reports from the two offices.

REPORT III
To be prepared by the Vice President for Academic Affairs' office. It will include Lottery Fund allocations by category to each school and department [or the prior year. It is believed that these funds should be reported separately from the General Fund monies due to the nature of the funding source. The allocation memorandums will suffice for this report.

REPORT IV
To be supplied by the Vice President for Academic Affairs' office. It will include a report of school and department allocations of assigned time. This "school" assigned time should be reported separately, so as not to be confused with "university" assigned time.

Distribution of Reports
The following will receive complete reports relating to all schools/departments:

President of the University
Vice President for Academic Affairs
Vice President for Business Affairs
Budget Officer
School Deans
Executive Committee of the Academic Senate
ASI President
ASI Controller
Remaining Members, Instructional Program Resources Advisory Committee
Members, Academic Senate Budget Committee
Special Collections and Archives, Library

The following will receive the report relating to their respective school only:

All Departments in the School (2 copies--one for the department head/chair and one for the faculty)

Remaining Academic Senators
Memorandum

To: Jack D. Wilson, Chair
   Academic Senate

From: Warren J. Baker
   President

Date: November 25, 1992

Subject: Academic Senate Resolutions from October 13 and November 3 Meetings

This will acknowledge your memo of November 5 with which you transmitted two resolutions adopted by the Academic Senate at its October 13 and November 3 meetings.

As noted in your memo, AS-393-92/C&BC regarding Departmental Procedure in Elections is internal to the operations of the Senate and requires no further action on my part.

I am pleased to approve AS-394-92jBC regarding Budget Information Reporting and by copies of this memo to Vice Presidents Koob and Lebens requesting that it be implemented.
Academic Senate Resolutions from October 13 and November 3 Meetings

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